

**Schedule LE**

Attach to Form RMFT-5-US

**UST and EIF**  
**Tax- and Fee-Paid Purchases of the**  
**Fuel Types Subject Only to UST/EIF****Step 1: Complete the following information**

Company name \_\_\_\_\_

Your license number \_\_\_\_\_

Reporting period \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Year

Check the product type you are listing on this page.

- ☐ Aviation fuel
- ☐ 1-K kerosene
- ☐ Dyed diesel fuel
- ☐ Other (specify: \_\_\_\_\_)

**Step 2: Report your tax- and fee-paid purchases**

1	2	3	4	5	6	7	8	9
Invoice date (month, day, year)	Invoice number	Name of carrier	Bill of lading or manifest number	Name of seller	Origin (Illinois cities only)	Destination (Illinois cities only)	Seller's license number	Invoiced gallons
1 ____/____/____								
2 ____/____/____								
3 ____/____/____								
4 ____/____/____								
5 ____/____/____								
6 ____/____/____								
7 ____/____/____								
8 ____/____/____								
9 ____/____/____								
10 ____/____/____								

**11** Add the invoiced gallons in Column 9, Lines 1 through 10. Write the total amount here.**11** \_\_\_\_\_**12** If you are filing only **one** Schedule LE, write the amount from Line 11 here and on Form RMFT-5-US, Lines 2b and 12;  
dyed diesel fuel, Column 1; other fuels, Column 2.**12** \_\_\_\_\_If you are filing **more than one** Schedule LE, add Line 11 from each, and write the total on Line 12 of the last page.

Also write this amount on Form RMFT-5-US, Lines 2b and 12; dyed diesel fuel, Column 1; other fuels, Column 2.

## General Instructions

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### Schedule LE is used for reporting the following taxes:

- Underground Storage Tank Tax (UST)
- Environmental Impact Fee (EIF)

### Which fuels must be reported on this schedule?

The fuels that must be reported on this schedule include aviation fuel, dyed diesel fuel, and 1-K kerosene. Do not report any type of kerosene other than 1-K kerosene on this schedule.

### What is dyed diesel fuel?

Dyed diesel fuel is any special fuel that **has been dyed** per Section 4d of the Motor Fuel Tax Law.

### When do I file this schedule?

You must file Schedule LE with Form RMFT-5-US.

### What records must I keep?

You are required by law to keep books and records for **at least three and one-half years** showing all purchases, receipts, losses through any cause, sales, distributions, and use of fuels.

You must keep the original invoice for each tax- and fee-paid purchase identified on Schedule LE. The invoice should be receipted "paid" and initialed by your supplier. You are not required to attach invoices to this schedule unless we request you to send them in.

If we do request your invoices to verify purchases, we will accept legible copies; however, we may require you send us the originals.

### What if I need additional assistance?

If you have questions about this schedule, write to us at Motor Fuel Tax, Illinois Department of Revenue, P.O. Box 19477, Springfield, Illinois 62794-9477, or call our Springfield office weekdays between 8 a.m. and 4:30 p.m. at 217 782-2291.

## Step-by-Step Instructions

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### Step 1: Complete the following information

Write your company name, your license number, and the period for which you are reporting. Check the box next to the product type you are listing on this page. Report one product type only per page.

### Step 2: Report your tax- and fee-paid purchases

#### Lines 1 through 10 —

**Column 1** - Write the month, day, and year of the invoice.

**Column 2** - Write the invoice number.

**Column 3** - Write the carrier's complete business name.

**Column 4** - Write the bill of lading or manifest number.

**Column 5** - Write the seller's complete name.

**Column 6** - Write the name of the Illinois city from which the fuel product originated.

**Column 7** - Write the name of the Illinois city to which the fuel product was delivered.

**Column 8** - Write the seller's Illinois license number.

**Column 9** - Write the number of invoiced gallons.

**Line 11** - Add the invoiced gallons reported in Column 9, Lines 1 through 10.

**Line 12** - If you are filing only **one** Schedule LE, write the amount from Line 11 on Line 12 and on Form RMFT-5-US, Lines 2b and 12; dyed diesel fuel, Column 1; other fuels, Column 2. If you are filing **more than one** Schedule LE, add Line 11 from each schedule, and write the total amount on Line 12 of the last page. Also write this amount on Form RMFT-5-US, Lines 2b and 12; dyed diesel fuel, Column 1; other fuels, Column 2.

